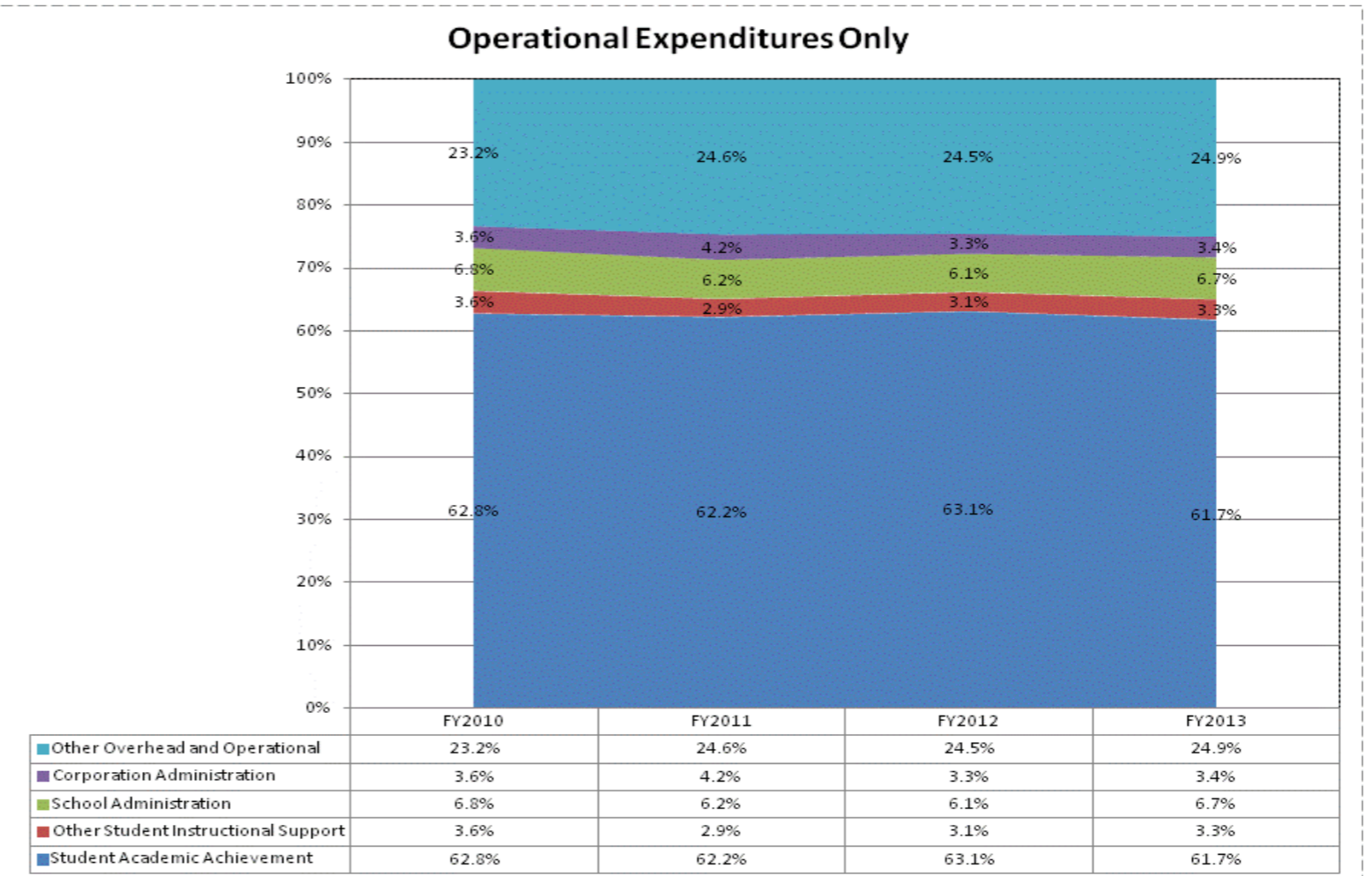
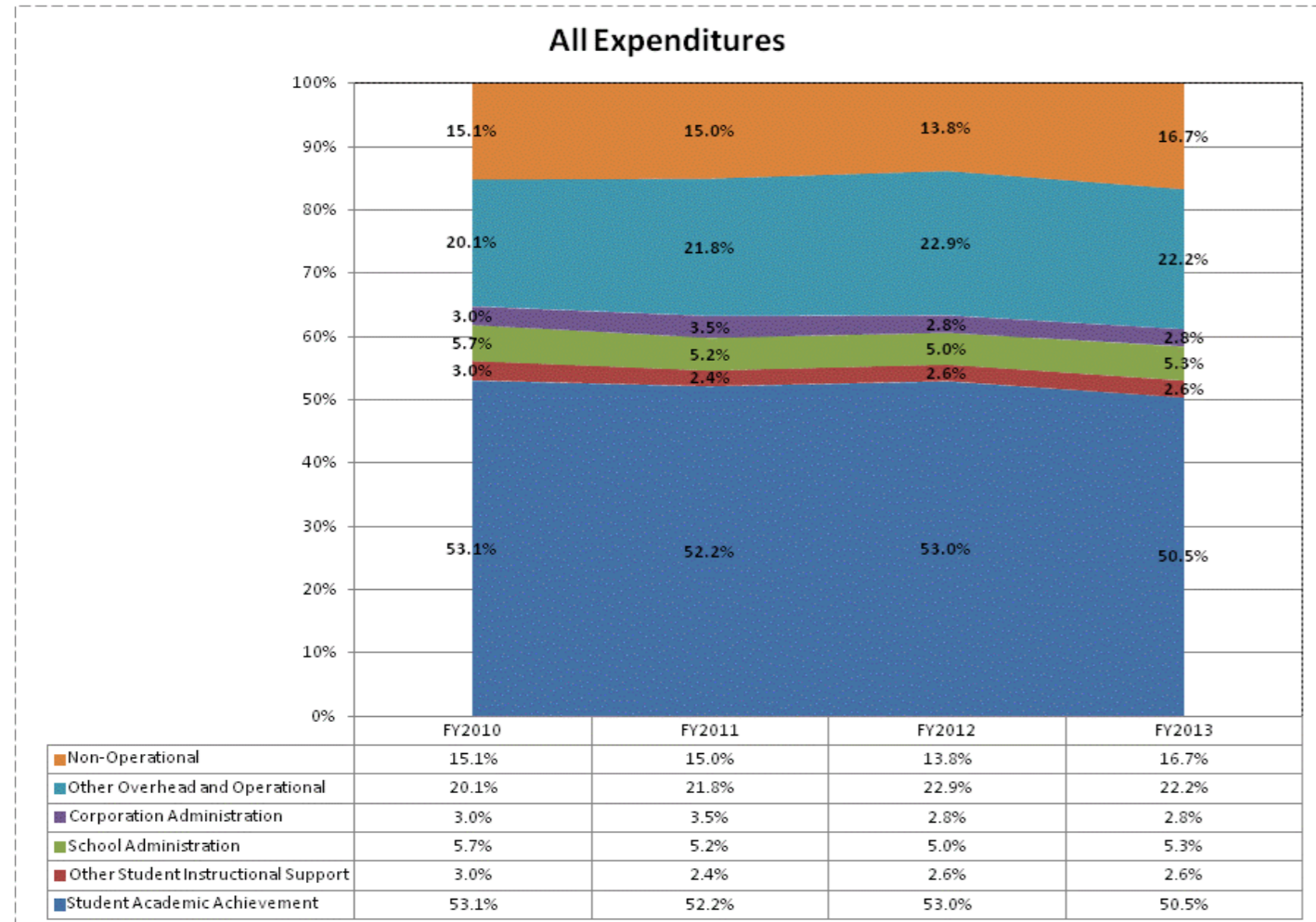


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Delaware Community School Corp (1875)**

Delaware Community School Corp (1875)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$12,005,133	49.0%	\$13,710,830	52.3%	\$12,773,442	53.0%	\$12,276,252	50.5%
Student Instructional Support	\$1,943,984	7.9%	\$2,184,619	8.3%	\$1,827,436	7.6%	\$1,933,778	7.9%
Overhead and Operational	\$6,096,508	24.9%	\$6,461,754	24.6%	\$6,181,377	25.6%	\$6,068,366	24.9%
Nonoperational	\$4,454,162	18.2%	\$3,873,615	14.8%	\$3,316,836	13.8%	\$4,052,583	16.7%
<b>Grand Total</b>	<b>\$24,499,786</b>		<b>\$26,230,819</b>		<b>\$24,099,091</b>		<b>\$24,330,979</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	56.9%	60.6%	60.6%	58.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Delaware Community School Corp (1875)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$249,132	\$531,115	\$503,934	\$442,635	78%	-17%	-12%
11100 Regular Programs; Elementary	\$3,283,644	\$4,613,204	\$4,102,952	\$4,066,274	24%	-12%	-1%
11200 Regular Programs; Middle/Junior High	\$1,858,033	\$2,270,567	\$2,009,891	\$2,067,927	11%	-9%	3%
11300 Regular Programs; High School	\$2,024,135	\$3,070,174	\$2,756,402	\$2,642,564	31%	-14%	-4%
11420 Vocational Education; Agriculture B	\$113,245	\$168,164	\$164,490	\$126,748	12%	-25%	-23%
11430 Vocational Education; Distributive Education	\$19,796	\$0	\$0	\$0	-100%	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$70,023	\$132,126	\$111,090	\$110,980	58%	-16%	0%
11470 Vocational Education; Business Education	\$81,001	\$128,445	\$127,956	\$137,328	70%	7%	7%
11590 Other Vocational Education Programs	\$0	\$0	\$23,975	\$0	N/A	N/A	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$31,594	\$136,227	\$116,716	\$79,483	152%	-42%	-32%
11910 Other Regular Programs; Competency Testing	\$7,305	\$9,189	\$3,158	\$3,295	-55%	-64%	4%
12110 Gifted And Talented; Gifted and Talented	\$82,858	\$37,590	\$46,701	\$332	-100%	-99%	-99%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$53,735	\$35,117	\$37,497	N/A	-30%	7%
12210 Mental Disabilities; Mild Mental Disabilities	\$135,341	\$175,563	\$322,868	\$319,062	136%	82%	-1%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$37,721	\$42,589	N/A	N/A	13%
12340 Physical Impairment; Hearing Impairment	\$452	\$1,830	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$4,911	\$14,579	\$13,338	\$19,708	301%	35%	48%
12510 Culturally Different; Communication Disorders	\$146,171	\$192,899	\$195,683	\$204,774	40%	6%	5%
12520 Culturally Different; Compensatory	\$420	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$359,380	\$578,464	\$644,610	\$679,837	89%	18%	5%
12810 Special Education Preschool	\$0	\$0	\$39,875	\$0	N/A	N/A	-100%
12900 Other Special Programs	\$17,814	\$16,527	-\$32	\$68,554	285%	315%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$5,288	N/A	N/A	N/A
14300 Summer School Programs; High School	\$10,197	\$32,474	\$21,869	\$22,255	118%	-31%	2%
15100 Enrichment Programs; Non-Credit	\$13,043	\$2,751	\$529	\$1,518	-88%	-45%	187%
16100 Remediation Testing	\$7,557	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$97,873	\$80,383	\$11,292	\$9,766	-90%	-88%	-14%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$103,837	\$204,909	\$287,520	\$223,035	115%	9%	-22%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$420,942	\$564,509	\$355,740	\$432,034	3%	-23%	21%
22110 Improvement of Instruction; Service Area Direction	\$20,730	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,107	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$11,846	\$15,422	\$893	\$4,979	-58%	-68%	458%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,197	\$11,000	\$155	\$0	-100%	-100%	-100%
22210 Library/Media Services; Service Area Direction	\$9,734	\$9,403	\$24,144	\$11,712	20%	25%	-51%
22220 Library/Media Services; School Library	\$236,212	\$262,857	\$160,809	\$162,740	-31%	-38%	1%
22230 Library/Media Services; Audiovisual	\$3,222	\$4,447	\$784	\$1,382	-57%	-69%	76%
22250 Library/Media Services; Computer Assisted Instruction Services	\$90,292	\$115,324	\$55,045	\$93,206	3%	-19%	69%
22290 Library/Media Services; Other Educational Media Services	\$6,773	\$4,953	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$34,614	\$61,196	N/A	N/A	77%
22360 Instruction, Related Technology; Network Support	\$10,377	\$2,271	\$48,083	\$31,709	206%	> 500%	-34%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$45,550	\$12,811	N/A	N/A	-72%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$299,802	\$261,015	\$469,524	\$146,864	-51%	-44%	-69%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$985	\$8,716	\$256	\$6,122	> 500%	-30%	> 500%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$190	\$45	N/A	N/A	-76%
26497 2007 Account Code - Teachers Retirement Fund	\$246,841	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$10,088,821</b>	<b>\$13,710,830</b>	<b>\$12,773,442</b>	<b>\$12,276,252</b>	<b>22%</b>	<b>-10%</b>	<b>-4%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$335,222	\$450,134	\$353,015	\$352,484	5%	-22%	0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Delaware Community School Corp (1875)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21230 Guidance Services; Appraisal Services	\$74,969	\$103,960	\$71,075	\$89,424	19%	-14%	26%
21320 Health Services; Medical Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$146,486	\$191,883	\$191,828	\$193,134	32%	1%	1%
21390 Health Services; Other Health Services	\$15,863	\$0	\$0	\$0	-100%	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$50	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$1,006,581	\$1,438,592	\$1,210,865	\$1,298,737	29%	-10%	7%
24900 Other Support Services, School Administration	\$0	\$0	\$653	\$0	N/A	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$1,579,121</b>	<b>\$2,184,619</b>	<b>\$1,827,436</b>	<b>\$1,933,778</b>	<b>22%</b>	<b>-11%</b>	<b>6%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$10,000	\$12,587	\$11,922	\$11,187	12%	-11%	-6%
23120 Board of Education; Service Area Assistants	\$33,876	\$93,072	\$96,828	\$107,073	216%	15%	11%
23150 Board of Education; Legal Services	\$50,102	\$13,787	\$30,813	\$12,667	-75%	-8%	-59%
23160 Board of Education; Promotion Expenses	\$1,973	\$2,738	\$2,633	\$2,650	34%	-3%	1%
23190 Board of Education; Other Governing Body Services	\$13,362	\$15,243	\$9,844	\$9,312	-30%	-39%	-5%
23210 Executive Administration; Office of The Superintendent	\$287,502	\$311,554	\$222,095	\$235,610	-18%	-24%	6%
23230 Executive Administration; Staff Relations and Negotiations	\$67	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$8,426	\$9,535	\$11,906	\$7,095	-16%	-26%	-40%
25110 Fiscal Services; Office of The Business Manager	\$136,348	\$89,678	\$137,749	\$138,323	1%	54%	0%
25191 Other Fiscal Services; Refund of Revenue	\$218	\$4,951	\$789	\$3,013	> 500%	-39%	282%
25193 Other Fiscal Services; Printed Forms	\$7,519	\$2,694	\$1,691	\$676	-91%	-75%	-60%
25195 Other Fiscal Services; Bank Account Service Charge	\$923	\$0	\$88	\$570	-38%	N/A	> 500%
25196 Other Fiscal Services; Cash Change	\$2,225	\$950	\$1,400	\$1,475	-34%	55%	5%
25199 Other Fiscal Services; Other	\$0	\$50,647	\$44	\$0	N/A	-100%	-100%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$21,177	\$18,707	N/A	N/A	-12%
25750 Personnel Services; Health Services	\$558	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$110,091	\$111,683	N/A	N/A	1%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$559	\$4,144	\$2,599	N/A	365%	-37%
25920 Ditch Assessments	\$267	\$3,893	\$4,758	\$4,758	> 500%	22%	0%
25990 Other Support Services, Central	\$2,242	\$188,748	\$2,904	\$1,812	-19%	-99%	-38%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,880,511	\$2,190,550	\$2,043,736	\$2,082,552	11%	-5%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,380	\$0	\$321	\$0	-100%	N/A	-100%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$449,214	\$318,876	\$165,144	\$118,783	-74%	-63%	-28%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$689	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$78,443	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,104	\$330	\$8,516	\$768	-75%	133%	-91%
26600 Operation and Maintenance of Plant Services; Security Services	\$25,462	\$34,380	\$30,415	\$29,425	16%	-14%	-3%
26700 Operation and Maintenance of Plant Services; Insurance	\$152,384	\$174,482	\$134,607	\$153,815	1%	-12%	14%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$2,687	\$1,107	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$166,290	\$185,897	\$141,004	\$143,345	-14%	-23%	2%
27100 Student Transportation; Vehicle Operation	\$471,323	\$677,637	\$676,426	\$686,210	46%	1%	1%
27200 Student Transportation; Monitoring Services	\$36,013	\$52,476	\$65,169	\$72,314	101%	38%	11%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$325,091	\$404,446	\$505,993	\$476,568	47%	18%	-6%
27400 Student Transportation; Purchase of School Buses	\$502,379	\$446,601	\$607,159	\$522,021	4%	17%	-14%
27500 Student Transportation; Insurance on Buses	\$13,477	\$0	\$30,446	\$32,380	140%	N/A	6%
27900 Student Transportation; Other Student Transportation Services	\$28,746	\$38,174	\$29,653	\$21,506	-25%	-44%	-27%
27910 Student Transportation; Bus Driver Training	\$2,082	\$361	\$2,436	\$1,085	-48%	201%	-55%
31100 Food Services Operations; Service Area Direction	\$0	\$28,487	\$53,699	\$50,582	N/A	78%	-6%
31200 Food Services Operations; Food Preparation and Dispensing	\$395,435	\$460,092	\$437,833	\$428,009	8%	-7%	-2%
31400 Food Services Operations; Food Purchases	\$464,731	\$550,213	\$509,075	\$515,190	11%	-6%	1%
31900 Other Food Services	\$75,222	\$97,011	\$68,868	\$64,604	-14%	-33%	-6%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Delaware Community School Corp (1875)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Overhead and Operational Total</b>	<b>\$5,634,271</b>	<b>\$6,461,754</b>	<b>\$6,181,377</b>	<b>\$6,068,366</b>	<b>8%</b>	<b>-6%</b>	<b>-2%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$0	\$408	\$0	\$0	N/A	-100%	N/A
33200 Community Recreation	\$0	\$29,029	\$15,132	\$16,785	N/A	-42%	11%
33400 Athletic Coaches	\$251,505	\$307,080	\$280,579	\$286,431	14%	-7%	2%
33930 Latch Key Kid Program	\$0	\$0	\$112,668	\$127,998	N/A	N/A	14%
33990 Other Community Services; Other	\$122	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$6,294	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$22,391	-\$6,333	\$19,768	\$11,043	-51%	N/A	-44%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$28,131	\$8,090	\$18,396	\$2,585	-91%	-68%	-86%
45100 Building Acquisition, Construction and Improvements	\$555,612	\$1,045,218	\$700,954	\$746,195	34%	-29%	6%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$75,865	\$80,258	\$0	\$221,610	192%	176%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$15,590	\$19,859	\$9,344	\$7,229	-54%	-64%	-23%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$178,833	\$97,557	\$149,403	\$170,552	-5%	75%	14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,932	\$45,156	\$73,608	\$76,572	> 500%	70%	4%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$330,603	\$233,349	\$135,590	\$124,386	-62%	-47%	-8%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,344	\$9,630	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$25,000	\$180,000	\$100,000	\$320,000	> 500%	78%	220%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$160,000	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$28,789	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$185,069	\$244,833	\$109,096	\$312,658	69%	28%	187%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$259,440	\$0	\$0	\$0	-100%	N/A	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,275,042	\$1,170,000	\$1,178,350	\$1,370,000	-40%	17%	16%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$402,688	\$412,650	\$224,803	N/A	-44%	-46%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,299	\$1,448	N/A	N/A	11%
60700 Nonprogramed Charges; Scholarships	\$1,800	\$500	\$0	\$3,500	94%	> 500%	N/A
<b>Nonoperational Total</b>	<b>\$4,388,280</b>	<b>\$3,873,615</b>	<b>\$3,316,836</b>	<b>\$4,052,583</b>	<b>-8%</b>	<b>5%</b>	<b>22%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$110,327	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$977,154	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$4,557	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,382,005	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$12,831	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$322,418	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,809,293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>